

**CABLE TELEVISION SYSTEMS**  
**(BEVS - SCREEN 1)**

This schedule is to be used from January 1, 2007, through December 31, 2007, (reference ARM 42.21.151).

1. The average market value of television cable systems is \$2,000 per mile (BEVS Table 13) for coaxial cable (transmission line), and \$25 per service drop (BEVS Table 14).
2. The average market value for the dishes and towers will be determined using the following valuation tables. The dishes are circular shaped pieces of equipment used to receive the television signal. The towers are structures (usually metal) used to support any receiving equipment.

**DISHES (BEVS - TABLE 16)**

<b><u>YEAR</u></b>	<b><u>TRENDED % GOOD</u></b>
2006	85%
2005	72%
2004	58%
2003	39%
2002	23%
AND OLDER	

**TOWERS (BEVS - TABLE 15)**

<b><u>YEAR</u></b>	<b><u>TRENDED % GOOD</u></b>
2006	92%
2005	87%
2004	85%
2003	77%
2002	68%
2001	58%
2000	46%
1999	36%
1998	29%
1997	25%
AND OLDER	

<b><u>Property Type</u></b>	<b><u>Class Code</u></b>	<b><u>Property Class</u></b>	<b><u>Taxable Percentage</u></b>
Cable Television Systems	6831	8	3

3. All other television cable system equipment not valued from the above schedules will be valued using Table 3 (BEVS Table 17) of the Furniture and Fixture Schedule (PPBA-22A). Television cable system equipment (property class code 6831) is class 8 property and the taxable value is 3% of market value. This includes the channel selection boxes.

**Example:** The taxpayer owns a cable television system which he purchased in 1999. The following equipment was purchased: 100 miles of coaxial cable for \$275,000, 550 drops for \$19,250, 3 dishes for \$35,000, 1 tower for \$17,000 and other transmitting equipment located in the building for \$30,000. The 550 boxes cost \$20,000 in 2000.

	<u>Market Value</u>
Miles of Cable: $100 \times \$2,000 =$	\$200,000
Drops: $550 \times \$25 =$	13,750
Dishes: $\$35,000 \times 23\% =$	8,050
Tower: $\$17,000 \times 36\% =$	6,120
Transmitting Equipment: $\$30,000 \times 19\% =$	5,700
Selector Boxes: $\$11,000 \times 19\% =$	<u>\$2,090</u>

The market value of equipment, cable, and drops = \$ 235,710

The taxable value would be  $235,710 \times 3\% = 7,071$